INDIAN AUDIT AND ACCOUNTS DEPARTMENT

OFFICE OF THE ACCOUNTANT GENERAL, MYSORE, BANGALORE.

Circular dated 3th January 1957.

To

All the Heads of Departments.

Sir,

Subject.—Classification of charges by Treasuries and drawing officers (State) in the merged areas.

No. T.M. 16—56-57. It has been noticed in the course of audit that certain officers of the districts transferred from the former States of Bombay, Hyderabad, Madras and Coorg are continuing to furnish the same classification, as they were furnishing before the reorganisation of States on the bills/challans presented at the Treasuries even after 1st November 1956 in respect of charges/receipts pertaining to the New Mysore State. This procedure is not correct. Since for all the expenditure and receipts relating to the merged areas also provision has been made in the Budget Estimates of the New Mysore State, the classification to be furnished on all the bills and challans should invariably be in accordance with the heads of account appearing in the Budget Estimates of the Mysore State. I would, therefore request you to issue instructions to all the drawing officers in the transferred districts under your control to see that correct classification as indicated above is noted on all bills/challans, etc., presented at the Treasuries. The Treasury Officers have been instructed to return all bills/challans which do not bear correct classification.

Yours faithfully,

1070

Circular dated 3rd January 1957.

To

All the Heads of Departments.

Sir,

Subject :—Classification of charges by Treasuries and Drawing Officers (State) in the merged areas.

No. T.M. 16—56-57. It has been noticed in the course of audit that certain officers of the districts transferred from the former States of Bombay, Hyderabad, Madras and Coorg are continuing to furnish the same classification, as they were furnishing before the re-organisation of States on the bills/challans presented at the Treasuries even after 1st November 1956 in respect of charges/receipts pertaining to the New Mysore State. This procedure is not correct. Since for all the expenditure and receipts relating to the merged areas also provision has been made in the Budget Estimates of the New Mysore State, the classification to be furnished on all the bills and challans should inveriably be in accordance with the heads of account appearing in Budget Estimates of the Mysore State. I would, therefore request you to issue instructions to all the drawing officers in the transferred districts under your control to see that correct classification as indicated above is noted on all bills/challans, etc., presented at the Treasuries. The Treasury Officers have been instructed to return all/bills/challans which do not bear correct classification.

Yours faithfully,

B. VENKATARAMAN,

1096 *Deputy Accountant General.*

Notification dated 9th January 1957.

To

The Divisional Commissioners,

Heads of Departments and drawing officers in merged area.

Sir,

No.DH5/D5/PA-Merg/314. Consequent to the merger of certain areas of Bombay, Hyderabad and Madras to Mysore State, Officers working in those areas have come over to Mysore. The officers are holding permanent advances for meeting contingent and other urgent expenditure drawn by them by respective Governments. As it is necessary that an account of the permanent advances held by several officers who have come over to Mysore as on 1st November 1956 has to be maintained in this office the following information may kindly be arranged to be furnished on top-priority basis, not later than 1st February 1957 at the latest.

(1) Names of the several drawing officers in the transferred territory who held permanent advances as on 1st November 1956 with the amount of advance held by each of them on the opening of that day. Reference to the authority which sanctioned the advance originally may also be quoted with No. and date thereof wherever possible.

The statement should be supported by the acknowledgments of the drawing officers for the permanent advances held by them in the form noted below.—

(1) Amount of permanent advance held on 1st April 1956 for which acknowledgment has been sent to A. G., Madras/ A. G., Bombay/A. G., Hyderabad on	Rs. .....
(2) Subsequent alterations indicating (addition)+the month ofaddition/reduction (deduction)+—and Treasury.	Rs. .....
(3) Amount of permanent advance held on the evening of 31st October 1956 while under Madras/Bombay/Hyderabad Government.	Rs. .....
(4) Deduct sub-advances with the following officers who have not come over to Mysore.	Rs. .....
(a)	Rs. .....
(b)	Rs. .....
(c)	Rs. .....
(5) Balance of permanent advance held on 1st November 1956 on coming under Mysore Government	Rs. .....

Acknowledgment.

I hereby acknowledge that the sum of Rs.....(in words).....
.....
held by me as permanent advance on account of this office and the Offices subordinate to me on the 1st November 1956 is due from and has to be accounted for by me

Station .....(Signature)

Date.....(Designation)

*Cash in hand..... Rs.

Uncashed vouchers .....Rs.

Amounts in the hands of and acknowledged by the following subordinate officers.....Rs.....

(a).....

(b).....

(c).....and so on

Total permanent advances Rs. .....

The drawing officers may arrange to send a copy of the statements sent to the Head of the Department to this office for information.

Yours faithfully,

M. A. SIDDIQUI,

1041 *Dy. Accountant General (W).*

Circular dated 31st January 1957.

From

The Accountant General, Mysore, Bangalore.

To

All Heads of Departments, (State).
Drawing Officers.

Sir,

Subject.—Miscalssification in Accounts.

No. 10/T.M/F./56-57. Attention is drawn to the instructions contained in this Office Circular No. I./T.M./F/ 55-56, dated 22nd September 1955 on the subject mentioned above. Instances of incorrect or incomplete classification of transactions are still being noticed in large numbers in the course of audit. The importance of correct classifications on challans in respect of remittances of moneys into the Treasuries or on the vouchers in support of disbursements is therefore once again emphasised, for, incorrect classification of transactions renders control over expenditure defective and reconciliation between the figures as per Department and those as per this office, more difficult.

2 Some of the more important omissions which are still being noticed during the scrutiny of challans and vouchers are indicated below for facility of ready reference and for taking steps towards their avoidance.

(i) On the vouchers the correct rubber stamps indicating the correct classification are not affixed.

(ii) Only the major heads of account are shown in the vouchers instead of detailing the major, minor, sub and detailed heads.

(iii) In cases where the transactions involve classification to two or more major heads of account, the charges concerned are not correctly apportioned under the Major Heads concerned.

(iv) When the charge is debitable to several detailed heads, the distribution of charges is not correctly made under these detailed heads.

(v) On the bills pertaining to the claims of persons transferred from one office to another where the offices do not come under the same major, minor or sub-heads, the distribution of expenditure is not being indicated separately but shown, instead, under the major, minor or sub-head relevant to one of the offices only.

(vi) Separate bills are not being drawn in respect of claims against the sanctions under Development Schemes, and those under 'Normal expenditure" and classification of expenditure is not distinctly furnished in respect of such claims.

(vii) Classifications in respect of advance of pay or T.A. on transfer are being incorrectly furnished under the service heads instead of under the debt head concerned.

Adequate steps may therefore be taken to ensure that errors in classification are avoided or minimised in noting the classification of transactions.

P. K. SEN,
Accountant-General.

1403

FINANCE DEPARTMENT

OFFICE OF THE AMILDAR, (TREASURY BRANCH), TIPTUR.

Notification dated 21st January 1957.

No. Tc. 27—56-57. The Savings Bank Depositors of Tiptur Taluk Treasury are hereby requested to present their pass books for adding interest for 1954-55, which has been sanctioned by the Accountant General, Bangalore in his letter No. S.B. 181 dated 26th November 1956 during working hours.

B. C. MUNIYANNA,
Amildar.

1183

OFFICE OF THE AMILDAR, TALUK TREASURY, KADUR.

Notification dated 29th January 1957.

No. T.P.R. 215—56 7. All the Savings Bank Depositors of this Treasury are requested to present their Savaings Bank Pass Books at the Treasury on any working day between 10-30 A.M. and 5-30 P.M. for addition of interest for the year 1955-56.

B. NANJIAH,
Amildar.

1415

OFFICE OF THE AMILDAR AND TREASURY OFFICER, BHADRAVATI TALUK, BHADRAVATI.

Notification dated 15th January 1957.

No.....—56-57. It is hereby notified for the information of the Savings Bank Depositors at the Taluk Treasury, Bhadravati, thatt he interest for the year 1955-56, as approved by the Accountant General will be added to the respective Pass Books on production at the Treasury on any working day during office hours.

K. H. CHANNABASAVAIYA,
Amildar and Ty. Officer.

1046

MISCELLANEOUS DEPARTMENTS

OFFICE OF THE DEPUTY COMMISSIONER AND DEPUTY CUSTODIAN OF EVACUEE PROPERTY, BANGALORE DISTRICT, BANGALORE.

Notification dated 25th January 1957.

No. E.P. 8—56-57. In pursuance of sub-section 3 of Section 7 of the Administration of Evacuee Property Act of 1950 (XXXI of 50), it is hereby notified for general information that the individuals noted below and the properties specified in the schedule noted below are under Section 7 (1) of the E.P. Act of 1950 (XXXI 1 of 50), have been declared as evacuees and evacuee properties and that said properties vest with the Deputy Custodian of Evacuee Property, Bangalore District.

Sl. No.	Name of the Evacuee	Schedule and description of the property		Locality
1	Srimathi Budan Bi.	1	House bearing No. 319	Santhekodihalli, Kankapura
2	Sri Syed Azeem ...	2	Survey No. 199 ...	Taluk, Bangalore District.
3	Sri Syed Ahamed ...	3	Survey No. 200 ...	
4	Sri Syed Yasin, resident in Pakistan.			

G. V. K. RAO,
Deputy Commissioner and Deputy Custodian of Evacuee Property.

1391

OFFICE OF THE DIRECTOR OF INDUSTRIES AND COMMERCE IN MYSORE, BANGALORE.

Notification dated 19th January 1957.

No. CI. ILA. Misc 142—Jan.—June, 57. It is hereby notified for the information of the public that according to the Government of India Import Trade Control Policy for the licensing period January-June 1957 'Actual Users' desirous of obtaining import licences for the import of raw materials or accessories for the use in their Industrial concerns for the manufacture of finished goods should ordinarily submit theira pplications complete in all respects on or before *30th April 1957*, unless otherwise stated in the remarks column.

Such of the 'Actual Users' as are desirous of importing raw materials, accessories, etc., except Raw Silk and Art Silk, may apply to the undersigned well in time in the prescribed form of 'Application for import of goods by Actual Users' for the grant of essentiality certificates in accordance with the Import Trade Control Policy for the period January-June 1957. As regards the import of Raw Silk and Art Silk, they may apply to the Director of Rural Industrialisation in Mysore, Bangalore for grant of Essentiality Certificate. Applications received in this office after *15th April 1957* for the grant of Essentiality Certificate will not be entertained.

K. NARAYANASWAMY,
Director.

1169

OFFICE OF THE DIRECTOR OF AGRICULTURE IN MYSORE, SESHADRI ROAD, BANGALORE.-1.

Notification.

No. ..... Sri Muniswamy Naidu, Apiaryman, (Beekeeping Section), Tumkur, who has unauthorisedly absented from duty with effect from 7th September 1956 is directed to report for duty to the Agricultural Inspector, Tumkur within 7 days from the date of this notification failing which his sevices will be terminated without further notice to him.

C. M. REVANNA,
For Director.

1395